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April 11, 2007

BY E-FILE

The Honorable Mary Pat Thyng
United States District Court for the District of Delaware
844 North King Street
Lock Box 8
Wilmington, DE 19801

Re: Paul v. Deloitte & Touche, LLP, *et al.*
C.A. Number: 06-225 (***)

Dear Judge Thyng:

In response to Mr. Aber's letter of April 9, 2007, I refer Your Honor to my letter of January 17, 2007 responding to a similar letter written by Mr. Aber. It remains Defendants' position that the case should not proceed piecemeal, but rather, should await resolution of the pending motions related to state law claims, so that an Answer and subsequent discovery can address the entire case.

Respectfully yours,

/s/ Sheldon N. Sandler

Sheldon N. Sandler

SNS:fkf

cc: Gary W. Aber, Esquire (by e-file)
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